

State of Arizona  
House of Representatives  
Forty-eighth Legislature  
First Regular Session  
2007

# **HOUSE BILL 2627**

AN ACT

AMENDING TITLE 43, CHAPTER 2, ARIZONA REVISED STATUTES, BY ADDING ARTICLE 3;  
RELATING TO INCOME TAX DEADLINES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:  
2       Section 1. Title 43, chapter 2, Arizona Revised Statutes, is amended  
3 by adding article 3, to read:

4                   ARTICLE 3. MISCELLANEOUS PROVISIONS

5                   43-241. Time for performance of acts

6                   A. NOTWITHSTANDING ANY OTHER PROVISION OF THIS TITLE OR TITLE 1, IF  
7 THE LAST DAY FOR PERFORMING ANY ACT UNDER THIS TITLE FALLS ON A SATURDAY,  
8 SUNDAY OR LEGAL HOLIDAY, THE ACT IS CONSIDERED TIMELY IF IT IS PERFORMED ON  
9 THE NEXT DAY THAT IS NOT A SATURDAY, SUNDAY OR LEGAL HOLIDAY.

10                  B. FOR THE PURPOSES OF THIS SECTION "LEGAL HOLIDAY" SHALL INCLUDE  
11 HOLIDAYS SPECIFIED IN SECTION 1-301 AND HOLIDAYS DETERMINED BY THE UNITED  
12 STATES SECRETARY OF THE TREASURY FOR THE PURPOSES OF SECTION 7503 OF THE  
13 INTERNAL REVENUE CODE.

14                  Sec. 2. Retroactivity

15                  This act applies retroactively to acts due to be performed under title  
16 43, Arizona Revised Statutes, beginning from and after December 31, 2006.

17                  Sec. 3. Emergency

18                  This act is an emergency measure that is necessary to preserve the  
19 public peace, health or safety and is operative immediately as provided by  
20 law.